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August 30, 2006
**REFUND COMPLETED
PCT NATIONAL DIVISION**

OBLON
SPIVAK
McCLELLAND
MAIER
&
NEUSTADT
P.C.

UNITED STATES PATENT AND TRADEMARK OFFICE
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Alexandria, VA

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Attn: Refund Department

Re: Deposit Account Number 150030

Dear Sir or Madame:

Enclosed is a copy of a portion of our Deposit Account Statement of June, 2006. Please review the highlighted charge on Serial Number 10/553, 124 in the amount of \$50.00 on fee code number 1515.

This charge is in error as the PTO considered claim 11 to be a multiple dependent claim when in fact it is an improper multiple dependent claim. This claim is consider improper as it depends on multiple dependent claim 3.

Please review this application and kindly refund \$50.00 to deposit account number 150030. Copies of the appropriate paperwork are attached. If you have any questions, please contact Scott Lohr at (703) 412-6472. Thank you for your assistance.

Sincerely,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.



Scott Lohr

Enclosure: Deposit Account Statement



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MASTER

Return To:
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Finance
Online
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Page

Deposit Account Statement

Requested Statement Month:

June 2006

Deposit Account Number:

150030

Name:

NORMAN F. OBLON

Attention:

1940 DUKE STREET

Address:

ALEXANDRIA

City:

VA

State:

22314

Zip:

UNITED STATES

DATE SEQ	POSTING REF	ATTORNEY DOCKET NBR	FEE CODE	AMT	BAL
06/01 3	10974831	261039US0	1202	\$300.00	\$20,715.71
06/01 12	10543930	276244US0PCT	1615	-\$650.00	\$21,365.71
✓ 06/01 12	10553124	279689US0XPCT	1615	\$50.00	\$21,315.71
06/01 108	11443217	291721US8	1011	\$300.00	\$21,015.71
06/01 109	11443217	291721US8	1111	\$500.00	\$20,515.71
06/01 110	11443217	291721US8	1311	\$200.00	\$20,315.71
06/01 111	11443217	291721US8	1201	\$200.00	\$20,115.71
06/01 112	11443217	291721US8	1051	\$130.00	\$19,985.71
06/01 113	11443217	291721US8	1081	\$250.00	\$19,735.71
06/01 172	11311239	283282US/KQU	8007	\$20.00	\$19,715.71
06/01 173	11311239	283282US/KQU	8013	\$25.00	\$19,690.71
06/02 1	11443217	291721US8	1011	-\$300.00	\$19,990.71
06/02 2	09566958	0557-4968-0	1806	\$180.00	\$19,810.71
06/02 2	11443217	291721US8	1111	-\$500.00	\$20,310.71
06/02 3	11443217	291721US8	1311	-\$200.00	\$20,510.71
06/02 4	11443217	291721US8	1201	-\$200.00	\$20,710.71
06/02 5	11443217	291721US8	1051	-\$130.00	\$20,840.71
06/02 6	11443217	291721US8	1081	-\$250.00	\$21,090.71
06/05 1	10792607	245526US2	1806	\$180.00	\$20,910.71
06/05 2	09585870	203744US	1202	\$90.00	\$20,820.71
06/05 27	11418218	290097US0	1202	-\$150.00	\$20,970.71
06/05 123	11230473	275538US6CONT	1814	\$130.00	\$20,840.71
06/05 124	10278493	282693US	1251	\$120.00	\$20,720.71
06/05 152	11445382	291998US23DIV	1201	\$800.00	\$19,920.71
06/05 195	10416882	236616USOPCT	1202	\$500.00	\$19,420.71
06/06 2	09961255	213954US2	1252	\$30.00	\$19,390.71
06/06 3	10937566	258838US0CONT	1806	\$180.00	\$19,210.71

What is claimed is:

1. A gene encoding the following protein (a), (b), or (c):

(a) a protein consisting of the amino acid sequence as shown in SEQ ID NO: 2 in the Sequence Listing;

(b) a protein consisting of an amino acid sequence derived from the amino acid sequence as shown in SEQ ID NO: 2 in the Sequence Listing by deletion, substitution, or addition of one or several amino acid residues and having activity of imparting salt stress tolerance to plants; or

(c) a protein consisting of an amino acid sequence derived from the amino acid sequence as shown in SEQ ID NO: 2 in the Sequence Listing by deletion, substitution, or addition of one or several amino acid residues and having UDP-glucose 4-epimerase activity.

2. A gene consisting of the following DNA (d), (e), or (f):

(d) DNA consisting of the nucleotide sequence as shown in SEQ ID NO: 1 in the Sequence Listing;

(e) DNA hybridizing under stringent conditions to DNA consisting of a nucleotide sequence complementary to DNA consisting of the nucleotide sequence as shown in SEQ ID NO: 1 in the Sequence Listing and encoding a protein having activity of imparting salt stress tolerance to plants; or

(f) DNA hybridizing under stringent conditions to DNA consisting of a nucleotide sequence complementary to DNA consisting of the nucleotide sequence as shown in SEQ ID NO: 1 in the Sequence Listing and encoding a protein having UDP-glucose 4-epimerase activity.

3. A recombinant vector comprising the gene according to claim 1 or 2.

4. A transgenic plant into which the gene according to claim 1 or 2 or the recombinant vector according to claim 3 has been introduced.

5. A salt stress tolerant transgenic plant into which the gene according to claim 1 or 2 or the recombinant vector according to claim 3 has been introduced.

6. The transgenic plant according to claim 4 or 5, wherein the plant is monocotyledonous.

7. The transgenic plant according to claim 6, wherein the monocotyledonous plant belongs to the family *Gramineae*, *Liliaceae*, or *Zingiberaceae*.

8. The transgenic plant according to claim 7, wherein the plant that belongs to the family *Gramineae* is selected from the group consisting of rice, barley, wheat, maize, sugarcane, Zoysia, sorghum, Italian millet, and Japanese millet.

9. The transgenic plant according to claim 4 or 5, wherein the plant is dicotyledonous.

10. The transgenic plant according to claim 9, wherein the dicotyledonous plant belongs to the family *Brassicaceae*, *Solanaceae*, *Leguminosae*, *Cucurbitaceae*, *Umbelliferae*, *Asteraceae*, *Malvaceae*, *Chenopodiaceae*, *Myrtaceae*, or *Salicaceae*.

11. A method for imparting salt stress tolerance to plants, wherein the gene according to claim 1 or 2 or the recombinant vector according to claim 3 is introduced into plants.

12. A selection marker for a transgenic plant comprising the gene according to claim 1 or 2.

13. The selection marker for a transgenic plant according to claim 12, wherein the plant is monocotyledonous.

14. The selection marker for a transgenic plant according to claim 13, wherein the monocotyledonous plant belongs to the family *Gramineae*, *Liliaceae*, or *Zingiberaceae*.

15. The selection marker for a transgenic plant according to claim 14, wherein the plant that belongs to the family *Gramineae* is selected from the group consisting of rice, barley, wheat, maize, sugarcane, Zoysia, sorghum, Italian millet, and Japanese millet.

16. The selection marker for a transgenic plant according to claim 12, wherein the plant is dicotyledonous.

17. The selection marker for a transgenic plant according to claim 16, wherein